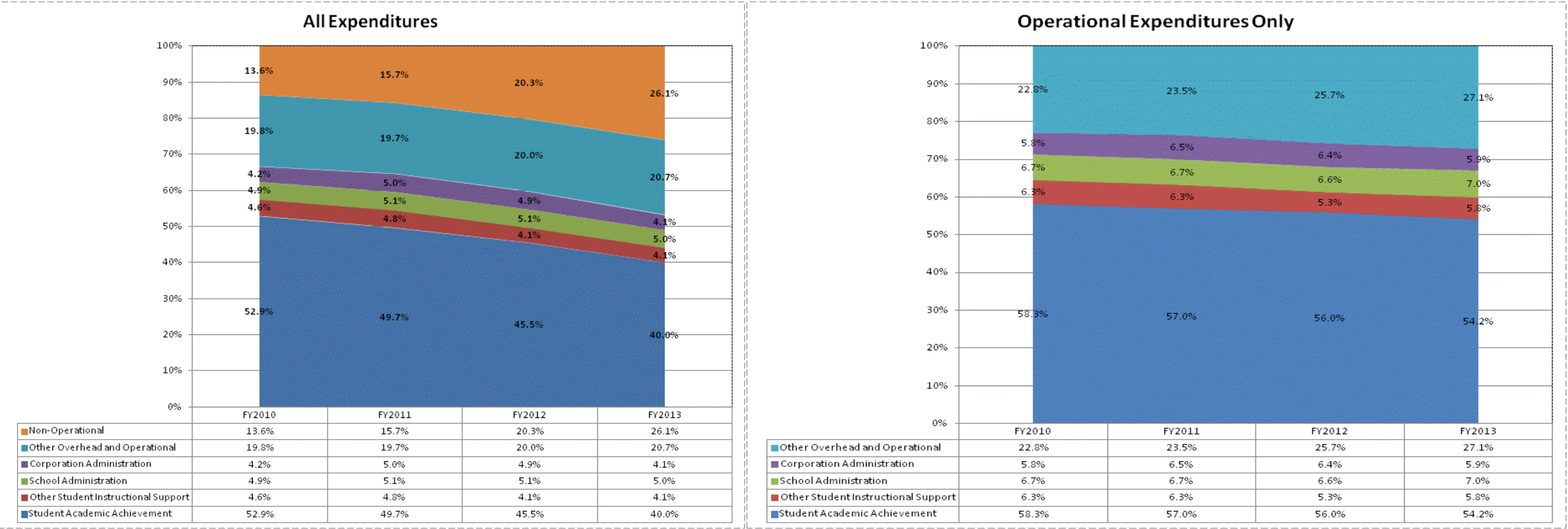


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Sheridan Community Schools (3055)

| Sheridan Community Schools (3055) | FY06 % of Total | | FY09 % of Total | | FY12 % of Total | | FY13 % of Total | |
|-----------------------------------|-----------------|-------|-----------------|-------|-----------------|-------|-----------------|-------|
| | FY 2006 | Exp | FY 2009 | Exp | FY 2012 | Exp | FY 2013 | Exp |
| Student Academic Achievement | \$4,734,311 | 53.8% | \$5,982,444 | 51.9% | \$5,297,975 | 45.5% | \$5,073,989 | 40.0% |
| Student Instructional Support | \$863,391 | 9.8% | \$1,198,056 | 10.4% | \$1,080,223 | 9.3% | \$1,150,574 | 9.1% |
| Overhead and Operational | \$2,067,479 | 23.5% | \$2,845,817 | 24.7% | \$2,905,145 | 24.9% | \$3,150,697 | 24.9% |
| Nonoperational | \$1,133,569 | 12.9% | \$1,497,382 | 13.0% | \$2,364,083 | 20.3% | \$3,303,095 | 26.1% |
| Grand Total | \$8,798,749 | | \$11,523,699 | | \$11,647,426 | | \$12,678,355 | |

| | FY 2006 | FY 2009 | FY 2012 | FY 2013 |
|--|---------|---------|---------|---------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 63.6% | 62.3% | 54.8% | 49.1% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Sheridan Community Schools (3055)

| Account | FY 2006 | FY 2009 | FY 2012 | FY 2013 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|--------------------------------|
| Student Academic Achievement | | | | | | | |
| 11025 Regular Programs; Non Spec Ed Preschool | \$0 | \$0 | \$19,365 | \$17,716 | N/A | N/A | -9% |
| 11050 Regular Programs; Full Day Kindergarten | \$0 | \$0 | \$20,136 | \$159,053 | N/A | N/A | > 500% |
| 11100 Regular Programs; Elementary | \$1,135,873 | \$1,804,621 | \$1,707,662 | \$1,487,967 | 31% | -18% | -13% |
| 11200 Regular Programs; Middle/Junior High | \$1,725 | \$743,779 | \$553,871 | \$567,408 | > 500% | -24% | 2% |
| 11300 Regular Programs; High School | \$1,497,906 | \$1,485,315 | \$1,424,959 | \$1,426,514 | -5% | -4% | 0% |
| 11350 Regular Programs; High School; Academic Honors Diploma | \$12,000 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$62,539 | \$22,731 | \$22,008 | N/A | -65% | -3% |
| 11460 Vocational Education; Occupational Home Economics | \$500 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 11630 Regular Programs; Alternative Education Programs; High School | \$0 | \$16,381 | -\$2,091 | \$0 | N/A | -100% | N/A |
| 11920 Other Regular Programs; Project 4R | \$15,525 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 12110 Gifted And Talented; Gifted and Talented | \$10,270 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 12210 Mental Disabilities; Mild Mental Disabilities | \$302,651 | \$375,831 | \$382,016 | \$490,302 | 62% | 30% | 28% |
| 12350 Physical Impairment; Homebound | \$6,818 | \$13,618 | \$2,335 | \$4,838 | -29% | -64% | 107% |
| 12510 Culturally Different; Communication Disorders | \$174 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 12810 Special Education Preschool | \$70,081 | \$66,776 | \$0 | \$0 | -100% | -100% | N/A |
| 12900 Other Special Programs | \$32,817 | \$99,679 | \$105,115 | \$94,121 | 187% | -6% | -10% |
| 14100 Summer School Programs; Elementary | \$4,943 | \$6,909 | \$12,143 | \$7,639 | 55% | 11% | -37% |
| 14200 Summer School Programs; Middle/Junior High School | \$13,596 | \$5,549 | \$8,891 | \$0 | -100% | -100% | -100% |
| 14300 Summer School Programs; High School | \$0 | \$14,302 | \$13,624 | \$11,512 | N/A | -20% | -15% |
| 16100 Remediation Testing | \$7,551 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 16200 Preventive Remediation | \$0 | \$10,392 | \$4,155 | \$3,580 | N/A | -66% | -14% |
| 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa | \$64,704 | \$48,000 | \$84,000 | \$42,000 | -35% | -13% | -50% |
| 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci | \$353,417 | \$484,310 | \$305,161 | \$139,720 | -60% | -71% | -54% |
| 17900 Payments to Other Governmental Units Within State; Other | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 22110 Improvement of Instruction; Service Area Direction | \$1,074 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 22120 Improvement of Instruction; Instruction and Curriculum Development | \$2,993 | \$586 | \$223 | \$0 | -100% | -100% | -100% |
| 22130 Improvement of Instruction; Instructional Staff Training | \$1,791 | \$17,314 | \$16,411 | \$27,718 | > 500% | 60% | 69% |
| 22220 Library/Media Services; School Library | \$66,299 | \$104,775 | \$85,043 | \$95,476 | 44% | -9% | 12% |
| 22230 Library/Media Services; Audiovisual | \$7,116 | \$3,948 | \$979 | \$1,955 | -73% | -50% | 100% |
| 22290 Library/Media Services; Other Educational Media Services | \$0 | \$4,249 | \$7,711 | \$3,856 | N/A | -9% | -50% |
| 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$21,461 | \$92,799 | \$92,862 | \$90,711 | 323% | -2% | -2% |
| 22360 Instruction, Related Technology; Network Support | \$158,957 | \$383,611 | \$327,106 | \$248,620 | 56% | -35% | -24% |
| 22900 Other Support Service, Instructional Staff | \$0 | \$1,340 | \$17,374 | \$21,072 | N/A | > 500% | 21% |
| 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$330 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$105,137 | \$135,822 | \$86,193 | \$110,204 | 5% | -19% | 28% |
| 26497 2007 Account Code - Teachers Retirement Fund | \$213,827 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Student Academic Achievement Total | \$4,109,534 | \$5,982,444 | \$5,297,975 | \$5,073,989 | 23% | -15% | -4% |
| | | | | | | | |
| Student Instructional Support | | | | | | | |
| 21220 Guidance Services; Counseling Services | \$171,917 | \$259,267 | \$193,154 | \$224,342 | 30% | -13% | 16% |
| 21320 Health Services; Medical Services | \$0 | \$0 | \$1,607 | \$1,074 | N/A | N/A | -33% |
| 21340 Health Services; Nurse Services | \$44,825 | \$71,253 | \$76,182 | \$79,304 | 77% | 11% | 4% |
| 21390 Health Services; Other Health Services | \$6,529 | \$13,325 | \$11,378 | \$22,523 | 245% | 69% | 98% |
| 21520 Speech Pathology and Audiology Services; Speech Pathology Services | \$64,637 | \$141,683 | \$148,630 | \$154,784 | 139% | 9% | 4% |
| 21810 Special Education Administration; Service Area Direction | \$20,128 | \$70,166 | \$50,480 | \$38,613 | 92% | -45% | -24% |
| 24100 Office of The Principal | \$348,793 | \$642,363 | \$598,792 | \$629,934 | 81% | -2% | 5% |
| 24900 Other Support Services, School Administration | \$70,152 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| Student Instructional Support Total | \$726,981 | \$1,198,056 | \$1,080,223 | \$1,150,574 | 58% | -4% | 7% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Sheridan Community Schools (3055)

| Account | FY 2006 | FY 2009 | FY 2012 | FY 2013 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|---|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|--------------------------------|
| Overhead and Operational | | | | | | | |
| 23110 Board of Education; Service Area Direction | \$10,000 | \$5,383 | \$16,148 | \$9,689 | -3% | 80% | -40% |
| 23120 Board of Education; Service Area Assistants | \$0 | \$67,104 | \$55,764 | \$58,197 | N/A | -13% | 4% |
| 23150 Board of Education; Legal Services | \$19,286 | \$20,693 | \$13,971 | \$10,946 | -43% | -47% | -22% |
| 23160 Board of Education; Promotion Expenses | \$3,192 | \$3,173 | \$126 | \$1,231 | -61% | -61% | > 500% |
| 23210 Executive Administration; Office of The Superintendent | \$122,337 | \$225,857 | \$154,671 | \$148,839 | 22% | -34% | -4% |
| 23220 Executive Administration; Community Relations | \$0 | \$0 | \$153,395 | \$110,647 | N/A | N/A | -28% |
| 23290 Executive Administration; Other Executive Administration Services | \$28,414 | \$54,786 | \$38,360 | \$34,690 | 22% | -37% | -10% |
| 25110 Fiscal Services; Office of The Business Manager | \$3,940 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 25140 Fiscal Services; Receiving and Disbursing Funds | \$16,235 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 25150 Fiscal Services; Payroll Services | \$30,921 | \$50,216 | \$51,376 | \$57,934 | 87% | 15% | 13% |
| 25160 Fiscal Services; Financial Accounting | \$16,157 | \$71,740 | \$80,166 | \$81,171 | 402% | 13% | 1% |
| 25195 Other Fiscal Services; Bank Account Service Charge | \$0 | \$550 | \$3,427 | \$4,304 | N/A | > 500% | 26% |
| 25196 Other Fiscal Services; Cash Change | \$0 | \$191 | \$0 | \$0 | N/A | -100% | N/A |
| 25720 Personnel Services; Recruitment and Placement | \$0 | \$3,694 | \$3,056 | \$3,784 | N/A | 2% | 24% |
| 25750 Personnel Services; Health Services | \$0 | \$2,335 | \$1,829 | \$1,465 | N/A | -37% | -20% |
| 25910 Judgments | \$10,448 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 25920 Ditch Assessments | \$20 | \$2,256 | \$1,132 | \$1,353 | > 500% | -40% | 20% |
| 25950 Other Assessments | \$0 | \$0 | \$1,757 | \$0 | N/A | N/A | -100% |
| 25990 Other Support Services, Central | \$1,025 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$620,224 | \$796,527 | \$930,641 | \$981,285 | 58% | 23% | 5% |
| 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$13,533 | \$15,948 | \$9,609 | \$6,945 | -49% | -56% | -28% |
| 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$26,227 | \$233,903 | \$100,035 | \$103,560 | 295% | -56% | 4% |
| 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$1,423 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26499 2007 Account Code - Other | \$40,399 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$0 | \$61 | \$0 | \$0 | N/A | -100% | N/A |
| 26700 Operation and Maintenance of Plant Services; Insurance | \$65,306 | \$80,802 | \$95,200 | \$96,043 | 47% | 19% | 1% |
| 27010 Student Transportation; Service Area Direction | \$52,148 | \$54,566 | \$51,490 | \$52,121 | 0% | -4% | 1% |
| 27100 Student Transportation; Vehicle Operation | \$311,182 | \$408,392 | \$363,707 | \$341,287 | 10% | -16% | -6% |
| 27200 Student Transportation; Monitoring Services | \$5,187 | \$32,903 | \$28,762 | \$28,242 | 444% | -14% | -2% |
| 27300 Student Transportation; Vehicle Servicing and Maintenance | \$115,984 | \$161,564 | \$184,883 | \$211,962 | 83% | 31% | 15% |
| 27400 Student Transportation; Purchase of School Buses | \$0 | \$0 | \$0 | \$202,441 | N/A | N/A | N/A |
| 27500 Student Transportation; Insurance on Buses | \$20,067 | \$17,203 | \$12,243 | \$11,439 | -43% | -34% | -7% |
| 27900 Student Transportation; Other Student Transportation Services | \$8,371 | \$19,089 | \$14,826 | \$12,919 | 54% | -32% | -13% |
| 27910 Student Transportation; Bus Driver Training | \$0 | \$590 | \$450 | \$450 | N/A | -24% | 0% |
| 31100 Food Services Operations; Service Area Direction | \$25,117 | \$33,339 | \$32,949 | \$33,927 | 35% | 2% | 3% |
| 31200 Food Services Operations; Food Preparation and Dispensing | \$116,224 | \$179,993 | \$189,103 | \$214,048 | 84% | 19% | 13% |
| 31400 Food Services Operations; Food Purchases | \$211,654 | \$294,290 | \$295,555 | \$312,906 | 48% | 6% | 6% |
| 31900 Other Food Services | \$11,020 | \$8,672 | \$20,516 | \$16,872 | 53% | 95% | -18% |
| Overhead and Operational Total | \$1,906,041 | \$2,845,817 | \$2,905,145 | \$3,150,697 | 65% | 11% | 8% |
| Nonoperational | | | | | | | |
| 33100 Community Service Operations; Direction of Community Services | \$696 | \$1,049 | \$0 | \$0 | -100% | -100% | N/A |
| 33400 Athletic Coaches | \$188,344 | \$286,925 | \$291,042 | \$307,878 | 63% | 7% | 6% |
| 33990 Other Community Services; Other | \$6,800 | \$10,627 | \$11,690 | \$13,269 | 95% | 25% | 14% |
| 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$0 | \$200,000 | \$0 | \$0 | N/A | -100% | N/A |
| 43000 Facilities Acquisition and Construction; Professional Services | \$93,852 | \$19,257 | \$13,800 | \$13,800 | -85% | -28% | 0% |
| 44000 Facilities Acquisition and Construction; Educational Specifications Development | \$6,522 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 45100 Building Acquisition, Construction and Improvements | \$43,879 | \$158,283 | \$5,864 | \$553,322 | > 500% | 250% | > 500% |
| 45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees | \$56,216 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$661 | \$0 | \$23,446 | \$14,805 | > 500% | N/A | -37% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Sheridan Community Schools (3055)

| Account | FY 2006 | FY 2009 | FY 2012 | FY 2013 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--|-------------|-------------|-------------|-------------|--------------------------|--------------------------|--------------------------------|
| 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$33,696 | \$55,578 | \$49,589 | \$48,676 | 44% | -12% | -2% |
| 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$72,002 | \$103,537 | \$39,787 | \$54,178 | -25% | -48% | 36% |
| 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$0 | \$41,169 | \$0 | \$0 | N/A | -100% | N/A |
| 51100 Debt Services; Principal on Debt; Bonds | \$27,839 | \$149,197 | \$155,798 | \$167,444 | > 500% | 12% | 7% |
| 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App | \$0 | \$0 | \$0 | \$16,925 | N/A | N/A | N/A |
| 52100 Debt Services; Interest on Debt; Bonds | \$30,630 | \$56,355 | \$49,814 | \$47,299 | 54% | -16% | -5% |
| 52200 Debt Services; Interest on Debt; Temporary Loans | \$16,522 | \$26,739 | \$0 | \$0 | -100% | -100% | N/A |
| 53100 Debt Services; Lease Rental; Buildings ; Principal | \$0 | \$0 | \$480,000 | \$860,000 | N/A | N/A | 79% |
| 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$0 | \$1,232,500 | \$1,205,500 | N/A | N/A | -2% |
| 54200 Common School Fund; Principal | \$502,631 | \$388,667 | \$10,754 | \$0 | -100% | -100% | -100% |
| Nonoperational Total | \$1,080,289 | \$1,497,382 | \$2,364,083 | \$3,303,095 | 206% | 121% | 40% |
| | | | | | | | |
| Prorated By Fund | | | | | | | |
| 26491 2007 Account Code - PERF | \$71,993 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26492 2007 Account Code - Social Security | \$389,570 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26493 2007 Account Code - Workmen's Compensation | \$34,047 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26494 2007 Account Code - Group Insurance | \$419,349 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26496 2007 Account Code - Unemployment Compensation | \$1,076 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26498 2007 Account Code - Severance / Early Retirement Pay | \$59,869 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Prorated By Fund Total | \$975,903 | \$0 | \$0 | \$0 | N/A | N/A | N/A |